



DOAA

Georgia Department
of Audits & Accounts

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

**CITY OF DECATUR BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

2017 Issue

PROJECT	Line Item	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN PRIOR YEARS	AMOUNT EXPENDED IN CURRENT YEARS	TOTAL AMOUNT EXPENDED TO DATE	PROJECT STATUS
Acquisition of facilities leased by the City Schools of Decatur, including the College Heights Early Learning Center, the 4-5 Academy at Fifth Avenue, Clairemont Elementary School, Glennwood Elementary School, and Oakhurst Elementary School as now existing and as hereafter improved.	1	\$ 9,655,000	\$ 9,639,868	\$ 9,245,993	\$ 393,875	\$ 9,639,868	Closed
To acquire, design, construct, renovate, modify, add to, repair, replace, demolish all or a portion of, improve and equip existing and new school buildings and sites and other existing and new buildings and facilities, including greenspace, useful or desirable in connection therewith, including, but not limited to all district facilities.	2	9,285,950	8,497,808	7,327,563	1,170,245	8,497,808	Closed
To acquire, including but not limited to, through lease-purchase, construct and equip new school buildings, early learning center buildings and other buildings or facilities useful or desirable in connection therewith, including acquiring real estate for new school buildings.	3	1,250,000	834,941	834,941		834,941	Closed
To acquire and install system-wide technology and information systems, hardware, and infrastructure at all schools and other school system facilities.	4	1,550,000	1,479,704	789,096	690,608	1,479,704	Closed
To acquire computers or similar technology for the use of students and staff in and outside of the classroom.	5	3,200,000	8,260,576	8,044,026	216,550	8,260,576	Closed
To acquire school buses, school-related vehicles and other transportation equipment.	6	562,500	331,419	331,419		331,419	Closed
School improvement and maintenance projects throughout the City Schools of Decatur, including but not limited to, HVAC renovations, repairs and replacements; roofing repairs and replacements; electrical repairs, renovations and upgrades, including but not limited to cost-saving energy efficiency capital projects; boiler renovations, repairs and upgrades; and other similar capital improvements.	7	2,500,000	160,097	160,097		160,097	Closed
To acquire, including, but not limited to, through lease-purchase, design, construct and equip a new Central Office for the City Schools of Decatur, including parking.	8	1,996,550	1,979,439	1,979,439		1,979,439	Closed
		<u>\$ 30,000,000</u>	<u>\$ 31,183,852</u>	<u>\$ 28,712,574</u>	<u>\$ 2,471,279</u>	<u>\$ 31,183,853</u>	

CITY OF DECATUR BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

2022 Issue

Line Item	PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN PRIOR YEARS	AMOUNT EXPENDED IN CURRENT YEAR	TOTAL AMOUNT EXPENDED TO DATE	PROJECT STATUS
(i)	To acquire design, construct, renovate, reconfigure, add to, repair, replace, demolish all or a portion of, improve, and equip existing and new facilities, including greenspace, useful or desirable in connection therewith; including but not limited to all district facilities and including but not limited to the purposes of accommodating increased student enrollment, reducing class sizes, and adjusting programmatic needs;	\$ 15,180,000	\$ 15,180,000		\$ 2,334,958	\$ 2,334,958	Active
(ii)	To acquire, including through lease-purchase, design, construct, and/or equip new buildings and facilities of or for use by the City Schools of Decatur, including parking and land useful or desirable in connection therewith, and including but not limited to new school buildings and facilities	\$ 3,500,000	\$ 3,500,000				Active
(iii)	including but not limited to replacing, purchasing, installing, upgrading, and supplementing instructional and professional learning technology, information security, process automation, data utilization systems, disaster recovery systems, communication systems, wired and wireless communications, emergency response technology, security and surveillance systems, information systems, access control systems, life safety and security systems, and hardware related to technology improvements, related modifications, configurations, and upgrades at all facilities.	\$ 6,895,250	\$ 6,895,250		\$ 1,647,121	\$ 1,647,121	Active
(iv)	To acquire computers or similar technology for the use of students and staff in and outside of the classroom;	\$ 3,872,000	\$ 3,872,000			\$ -	Active
(v)	To acquire, repair, replace, or make lease/purchase payments for school buses, school-related vehicles, and other transportation equipment;	\$ 466,500	\$ 466,500		\$ 44,181	\$ 44,181	Active
(vi)	To acquire, design, construct, equip, maintain, and upgrade charging and other infrastructure for a fleet of electric vehicles for use by the City Schools of Decatur;	\$ 750,000	\$ 750,000				Active
(vii)	For school improvement and maintenance projects throughout the facilities and buildings of the City Schools of Decatur, including but not limited to HVAC renovations, repairs and replacements; roofing repairs and replacements; electrical repairs, renovations and upgrades, including but not limited to cost-savings energy efficiency capital projects; boiler renovations, repairs and upgrades; and other similar capital improvements	\$ 900,000	\$ 900,000				Active
(viii)	To acquire, design, construct, renovate, modify, replace, equip, improve, upgrade, demolish, and install capital improvements and equipment for various existing and new facilities, including roofing, plumbing, wiring, energy conservation and solar, painting, water piping replacement, and repairs, electrical, air indoor quality, signs, safety audits assessments, professional services, interiors, exteriors, environmental testing and abatement, kitchen equipment, lifts, elevators, ADA compliance and renovations, infrastructure improvements, repaving, school system life safety and security, sports, equity, physical education facilities, playgrounds, classroom additions, and program-driven	\$ 1,430,000	\$ 1,430,000				Active
(ix)	technology information systems, vehicles, and capital equipment following implementation and identification of additional capital needs.	\$ 2,031,250	\$ 2,031,250				Active
(x)	To acquire, design, replace, purchase, upgrade, or supplement capital equipment including, but not limited to, classroom and office furniture, musical equipment, instructional equipment, school bus equipment and lifts, fuel management systems, medical, emergency and evacuation equipment.	\$ 4,475,000	\$ 4,475,000		\$ 18,681	\$ 18,681	Active
(xi)	To acquire any property useful or desirable for the purpose listed in (i) through (x), both real and personal.	\$ 500,000	\$ 500,000				Active
		<u>\$ 40,000,000</u>	<u>\$ 40,000,000</u>	<u>\$</u>	<u>\$ 4,044,940</u>	<u>\$ 4,044,940</u>	